

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 2B: TREATMENT OF PREMATURE OR UNTIMELY PETITION AS AN ADMINISTRATIVE PROTEST

5220. PREMATURE OR UNTIMELY PETITION MAY BE TREATED AS AN ADMINISTRATIVE PROTEST.

(a) If a petition for redetermination is filed prior to or after the expiration of the applicable time periods provided for in section 5211, the premature or untimely petition may be treated as an administrative protest when determined by the Deputy Director of the Department that issued the petitioned notice. Board Staff shall advise persons filing premature petitions to file timely petitions.

(b) If a premature or untimely petition is treated as an administrative protest, the administrative protest will be reviewed in the same manner as a petition for redetermination.

(c) Notwithstanding subdivision (b) of this section:

(1) A request for an appeals conference conducted under article 6 of this chapter may be denied on an administrative protest, however, such requests will be liberally granted; and

(2) A request for an oral hearing before the Board may be denied on an administrative protest, however, such requests will be liberally granted.

(d) A claim for refund should be filed for each payment made on an administrative protest.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6981, 8191, 9196, 12951, 30421, 32440, 38631, 40121, 41107, 43491, 45801, 46551, 50151, 55281, 60581.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.